

by said Court as such clerk, assessor or employee, or shall corruptly do or permit to be done or omit to do any act in discharge of his said duties he shall be liable to immediate dismissal by said Appeal Tax Court, and shall be also liable to indictment therefor, and upon conviction shall be fined not exceeding five hundred dollars for each offense and also to imprisonment in jail or penitentiary for no more than one year, in the discretion of the Court.

1916, ch. 709.

164C. Any notice required, by Section 164A or by any other law to be given by the Appeal Tax Court shall be deemed *prima facie* to be served if the same is deposited in the mail (and is not returned undelivered) under cover with the return address of the Appeal Tax Court on the outside, and directed to the place of residence of the person to be notified, or to the address of such person as it appears in the last published Baltimore City Directory, or if not contained in such Directory then to the address of the property (if real estate) regarding which such notice is sent, for delivery to the occupant thereof; and the Appeal Tax Court shall, for the purpose of preserving a record of the service of notices by mail, note in a book the date of placing in the mail the envelope or cover containing such notice.

1898, ch. 123.

165. The Clerks of the several courts in the City of Baltimore shall annually, on or before the first day of October, transmit to the said Court a list of all the alienations of property, chancery sales made by trustees and finally ratified, and of all judgments and decrees recorded in their respective offices or rendered in their respective courts since they last furnished a list of the same, which list shall show the property alienated, and the amount due on the judgments or decrees, so as to enable the said Court to assess the parties to whom the property is conveyed or the money due.

Richardson v. Simpson, 82 Md. 162.

For decisions relating to taxes on property in *custodia legis*, and in cases of sales of property under decrees, *see*: *Fulton v. Nicholson*, 7 Md. 107. *Mayor, &c., v. Sterling*, 29 Md. 48. *Tuck v. Calvert*, 33 Md. 224. *Gould v. Baltimore*, 58 Md. 52. *Hebb v. Moore*, 66 Md. 170. *Degner v. Baltimore*, 74 Md. 144. *Casualty Insurance Co.'s Case*, 82 Md. 565. *Cherbonnier v. Bussey*, 92 Md. 420, *et seq.*

1841, ch. 23, sec. 38. 1874, ch. 483, sec. 11.

166. No person shall be chargeable with the assessment of property which he may have alienated, but the same shall be chargeable to the alienee; and the said Court shall, from time to time, correct the account of any person who may have parted with the possession of any property, and the same so taken off shall be charged to the person who may have acquired possession of the property, unless the same shall have been removed from the city.

Co. Commrs. v. Claggett, 31 Md. 210. *Parlett vs. Dugan*, 85 Md. 413.